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October 2, 2007

Our ref. No. PI 158

The U.S. Securities and Exchange Commission
450 Fifth Street, N.W.
Room 3099
Office of International ([REDACTED])
Mail Stop 3-7
Washington, D.C. 20549



SUPPL

Re:Mitsubishi Corporation - File No. 82-3784

Dear Sirs:

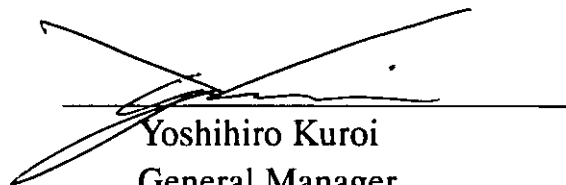
Mitsubishi Corporation is pleased to enclose for filing the following documents:

• Mitsubishi Corporation to Dissolve and Liquidate a Subsidiary

This release is to be filed with respect to the Issuer's obligations pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

**Please acknowledge receipt of this document by stamping the duplicate copy of this letter and returning it to us in the enclosed self-addressed envelope.*

Yours sincerely,


Yoshihiro Kuroi
General Manager,
Investor Relations Office


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Mitsubishi Corporation to Dissolve and Liquidate a Subsidiary

Mitsubishi Corporation has decided to dissolve and liquidate the following subsidiary.

1. Overview of Company to Be Dissolved

Company: MC Logistics Corporation

Address: 2-4, Iwamotocho 3-chome, Chiyoda-ku, Tokyo

Representative: Koichi Shimada

Business: Logistics

Established: February 14, 1941

Capital: 40 million yen

Shareholder: Metal One Structural Steel & Resource Corporation (100%)—wholly owned subsidiary of Metal One Corporation, which is 60% owned by Mitsubishi Corporation

Fiscal year-end: December

2. Reason for Dissolution and Liquidation

Due to integration into Metal One Structural Steel & Resource Corporation with the aim of efficiently managing inventory, processing and transportation functions.

3. Schedule

Completion of liquidation: end of October 2007

4. Impact on MC's Operating Results

The liquidation of this subsidiary will have only a negligible impact on Mitsubishi Corporation's non-consolidated and consolidated (U.S. GAAP) operating results.

END